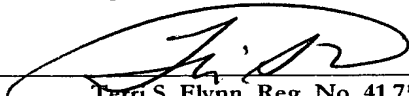


Appl. No. 10/631,239
Amdt. Dated February 27, 2006
Reply to Office Action of December 27, 2005

I hereby certify that this correspondence is being deposited with the United States Postal Services on the date set forth below as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date of Signature
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Terri S. Flynn, Reg. No. 41,756

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.: 10/631,239
Applicants: Gregory W. Smiley, et al.
Filed: July 31, 2003
Title: MATERIAL HANDLING VEHICLE WITH DUAL CONTROL
HANDLE SYSTEM
TC/A.U.: 3616
Examiner: David R. Dunn
Docket No.: 780139.00019

RESPONSE AFTER FINAL OFFICE ACTION

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated December 27, 2005, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Amendments to the Drawings begin on page 8 of this paper and include an attached replacement sheet.

Remarks/Arguments begin on page 9 of this paper.